

आयकर अपीलीय अधिकरण, अहमदाबाद न्यायपीठ "डी", अहमदाबाद ।
IN THE INCOME TAX APPELLATE TRIBUNAL
"D" BENCH, AHMEDABAD

श्री संजय गर्ग, न्यायिक सदस्य एवं
अन्नपूर्णा गुप्ता, लेखा सदस्य के समक्ष।

Before Shri Sanjay Garg, Judicial Member And
Annapurna Gupta, Accountant Member

आयकर अपील सं./ITA No.2538/Ahd/2025
निर्धारण वर्ष /Assessment Year :2026-27

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| Shree Saurashtra Gurjar Sutar Vishvakarma Parivar 3 A Prime Apartment Near Vejalpur Bus Stand Ahmedabad - 380 051 | बनाम/ v/s. | The CIT(E) Ahmedabad |
| स्थायी लेखा सं./PAN: AALTS 0180 L | | |

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| (अपीलार्थी/ Appellant) | | (प्रत्यर्थी/ Respondent) |
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| Assessee by : | Shri Parth Mistry, AR |
| Revenue by : | Shri V.K. Singh, CIT-DR |

सुनवाई की तारीख/Date of Hearing : 19/02/2026
घोषणा की तारीख /Date of Pronouncement: 25/02/2026

आदेश/ORDER

Per Sanjay Garg, Judicial Member:

The present appeal has been preferred by the assessee against the order of the Learned Commissioner of Income Tax (Exemption), Ahmedabad [hereinafter referred to as 'CIT(E)'] dated 29/08/2025.

2. The assessee, in this appeal, is aggrieved against the action of the Ld. CIT(E) in rejecting the application of the assessee for registration u/s.12A of the Income Tax Act, 1961 (in short "the Act").

3. The appeal is time-barred by 48 days. A separate application for condonation of delay has been filed, wherein, it has been pleaded that the assessee had applied for final registration under sub-clause (iii) of clause (ac) of sub-section (1) of Section 12A of the Act, by filing the application in Form 10AB of the Act on 24/02/2025. It has also been pleaded that thereafter, the Ld. CIT(E) called for necessary details from the assessee-trust. However, the Ld. CIT(E) after going through the said details, dismissed the application of the assessee. It has been further pleaded that the Consultant of the assessee was extremely busy with statutory compliances relating to Tax Audit Reports and Income Tax Returns during the peak filing season and could not file the present appeal in time. The reason for condonation of delay does not constitute sufficient reasons for the purpose of condoning the delay in filing the application.

4. The fact on the file is that the assessee was not enjoying any original registration, entitling the assessee to file the application for final/regular registration. The Ld. CIT(E) noted that since the assessee was never granted the provisional registration, therefore, there was no question for granting the final/regular registration. He, accordingly, rightly dismissed the application of the assessee for final registration.

5. We have been further apprised that after dismissal of the application of the assessee vide impugned order of the Ld. CIT(E), the assessee again applied for provisional registration to the Ld. CIT(E) which has already been granted to the assessee vide order dated 10/02/2026 applicable from AYS 2026-27 to 2029-30. The assessee fully aware of the fact that the assessee's application for final registration was rightly dismissed by the Ld. CIT(E), applied afresh for provisional registration, which has been duly granted to

the assessee. Therefore, no case is made out in the present appeal of the assessee and the same is, accordingly, dismissed.

6. In the result, the appeal of the assessee stands dismissed.

Order pronounced in the Open Court on 25 /02/2026.

**Sd/-
(Annapurna Gupta)
Accountant Member**

**Sd/-
(Sanjay Garg)
Judicial Member**

अहमदाबाद/Ahmedabad, दिनांक/Dated 25/02/2026

टी. सी. नायर, व. नि. स. / T.C. NAIR, Sr. PS

आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. संबंधित आयकर आयुक्त / Concerned CIT
4. आयकर आयुक्त (अपील) / The CIT(A) -
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण , अहमदाबाद/DR, ITAT, Ahmedabad.
6. गार्ड फाईल /Guard file.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

सहायक पंजीकार (Asstt. Registrar)
आयकर अपीलीय अधिकरण, ITAT, Ahmedabad